

ORDINANCE NO. 558

AN EMERGENCY ORDINANCE AMENDING CHAPTER 19A OF THE LAS ANIMAS MUNICIPAL CODE BY IMPOSING AN ADDITIONAL ONE PERCENT (1.0%) SALES TAX ON THE SALE OF TANGIBLE PERSONAL PROPERTY AT RETAIL AND THE FURNISHING OF TAXABLE SERVICES IN THE CITY OF LAS ANIMAS, COLORADO, AND IMPOSING AN ADDITIONAL ONE PERCENT (1.0%) USE TAX, REQUIRING THAT THE FUNDS RECEIVED BY THE CITY OF LAS ANIMAS FROM THE IMPOSITION OF SUCH TAX OR TAXES SHALL BE USED FOR CAPITAL IMPROVEMENTS TO PROPERTY BELONGING TO THE CITY OF LAS ANIMAS, INCLUDING BUT NOT LIMITED TO THE LAS ANIMAS CITY POOL, AND PROVIDING FOR AN ELECTION ON THE PROPOSALS HEREIN CONTAINED.

WHEREAS, the Las Animas City Council has determined that the Las Animas swimming pool is in dire need of major capital improvements, and

WHEREAS, there are other capital improvements that urgently need to be made to other municipal property, and

WHEREAS, there is presently inadequate income for the City of Las Animas to make such capital improvements, and

WHEREAS, if funds for such capital improvements are not provided, some of the municipal property, including the Las Animas swimming pool, will deteriorate to the point where such property will be unusable by the citizens of the City of Las Animas, and

WHEREAS, Colorado state law provides a maximum sales and use tax to be imposed by all governmental entities to be seven percent (7.0%) and,

WHEREAS, the sum of all sales and use taxes currently being imposed by all governmental entities is six percent (6.0%), and

WHEREAS, the City Council of the City of Las Animas has determined that it is in the best interests of the citizens of the City of Las Animas, and the fairest and least onerous method of raising the revenue required to install such capital improvements, to impose an additional one percent (1.0%) sales and use tax on tangible personal property in the City of Las Animas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAS ANIMAS, COLORADO:

1. Section 19A - 7 of the Las Animas City Code shall be amended to read:

Sec. 19A - 7 Amount of Tax.

There is imposed upon all sales of tangible personal property and the furnishing of certain services, as specified in Sections 19A - 3

through 19A - 5, a three percent sales tax upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein.

2. Section 19A - 14 of the Las Animas City Code shall be amended to read:

Sec. 19A - 14 Disposition of Revenue.

Revenues derived from such sales tax shall be divided as follows:

(a) One-third of the revenues (one percent) shall be paid into the general fund of the city.

(b) One-third of the revenues (one percent) shall be paid into a special fund to be used exclusively for street and drainage improvements.

(c) One third of the revenues (one percent) shall be paid into a special fund to be used exclusively for capital improvements on municipal property, including but not to be limited to the Las Animas swimming pool.

3. Section 19A - 15 of the Las Animas City Code shall be amended to read:

Sec. 19A - 15 Imposition.

There is imposed a use tax of three percent thereof, for the privilege of storing, using or consuming in the City any construction or building materials, and motor and other vehicles on which registration is required, purchased at retail.

4. Section 19A - 17(a) of the Las Animas City Code shall be amended to read:

Sec. 19A - 17(a) Motor and other vehicle use tax collection.

(a) The three percent use tax provided for in this article shall be applicable to every motor vehicle for which registration is required by the laws of the State of Colorado, and no registration shall be made of any motor or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the Department of Revenue or its authorized agents until any tax due upon the use, storage, or consumption thereof pursuant to this article has been paid.

5. ELECTION

Upon the adoption of this Ordinance by the City Council of the City of Las Animas, this Ordinance shall be submitted to an election by the registered electors of the City of Las Animas for their approval or rejection. Such election shall be held on the 1st day of November, 1994, the date of the next regular election, and shall be conducted in the manner provided in the Uniform Election Code.

6. EFFECTIVE DATE

Upon approval of this Ordinance by the registered electors as herein provided, this Ordinance shall become effective and in force at 12:01 A. M. on the first day of January 1995. As soon as practical after said approval, the City Council of the City of Las Animas shall request the Executive Director of Revenue of the State of Colorado to collect, administer and enforce this Ordinance as herein provided and shall at the time of said request submit a true and complete certified copy of this Ordinance and all necessary proceedings in connection herewith to the Executive Director of Revenue.

7. DURATION

The provision for the one percent increase in sales and use tax provided in this section for use in capital improvements, shall automatically be repealed on December 31, 1999.

8. EMERGENCY ORDINANCE

The City Council of the City of Las Animas hereby finds, determines and declares that an emergency exists and that this Ordinance is necessary for the immediate preservation of the public health or safety and the same shall be in full force and effect after publication and final passage as provided by law.

9. SEVERABILITY

If any provision of this Ordinance or the application thereof, to any person or circumstances is held invalid, such invalidity shall not affect other provisions or application of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

INTRODUCED, PASSED on first reading and ordered published this 31st day of August, 1994.

ADOPTED on second reading and ordered published by title only on this 13th day of September, 1994.

wilson jones.

CITY OF LAS ANIMAS

KEITH E. VARNER, Mayor

ATTEST:

LESLIE UNCEL, City Clerk

PASSED BY COUNCIL ON SEPTEMBER 13, 1994. NOT IMPLEMENTED DUE TO FAILURE TO PASS
DURING ELECTION IN NOVEMBER 1994.

Charmaine D. Tiff
Deputy City Clerk